
STATUTORY INSTRUMENTS

2018 No. 421

The Tonnage Tax (Exception of
Financial Year 2018) Order 2018

Exception of financial year 2018

2. The financial year 2018⁽¹⁾ is designated as a financial year in relation to which paragraph 22A of Schedule 22 to the Finance Act 2000 is not to have effect.

⁽¹⁾ “financial year 2018” has the meaning given in section 1119 of the Corporation Tax Act 2010 (c. 4).